



# Australian Bureau of Statistics

## 6348.0 - Labour Costs, Australia, 1996-97

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### **Employer superannuation costs rise significantly since 1993-94**

Employer superannuation contributions increased by 41.2 per cent between 1993-94 and 1996-97 according to data on employer labour costs that was released today by the Australian Bureau of Statistics. Private sector employer superannuation contributions over the same period rose by 58.6 per cent. Approximately 91.4 per cent of all employees were covered by employer funded superannuation in 1996-97.

For the private and public sectors combined, total labour costs, which covers employee earnings, employer superannuation, payroll tax, workers' compensation and fringe benefits tax, rose 21.9 per cent in the three years since 1993-94. Of the States and Territories, Western Australia had the largest percentage increase in total labour costs (41.3 per cent) and Victoria the smallest (11.9 per cent).

Total labour costs per employee increased by 9.8 per cent between 1993-94 and 1996-97. Fringe benefits costs per employee increased by 66.7 per cent over the same three year period and superannuation costs per employee increased by 27.3 per cent. Workers' compensation costs per employee increased by 22.3 per cent compared to an increase of earnings per employee of 8.2 per cent.

Workers' compensation costs as a percentage of employee earnings in the private sector increased by 11.9 per cent nationally between 1993-94 and 1996-97. At the State/Territory level, the largest increase was recorded in Queensland (35.2 per cent) followed by New South Wales (31.2 per cent). Decreases were recorded in Victoria (- 13.1 per cent), Western Australia (- 6.9 per cent) and Northern Territory (- 2.3 per cent).

The Mining industry had the highest total labour costs per employee of \$79,870 in 1996-97. Retail trade and Accommodation, cafes and restaurants recorded the lowest total labour costs per employee at \$19,758 and \$20,089 respectively.

Total payroll tax paid by employers increased by 16.6 per cent nationally. Across the States and Territories, Tasmania had the largest percentage increase in payroll tax at 36.0 per cent over the three year period and Victoria had the smallest at 5.9 per cent.

The total fringe benefits tax paid in 1996-97 (\$2,747.2 million) was 84.6 per cent higher than the 1993-94 figure. There was a marked difference between the average fringe benefits tax per employee in the private sector (\$443) and in the public sector (\$216).

Details are in **Labour Costs, Australia 1996-97** (cat. no. 6348.0) available from ABS Bookshops.

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